IAC Ch 19, p.1

701—19.20(423) Reporting for use tax. An Iowa contractor can report use tax either on a consumers use tax return or as consumed goods on a sales tax return. Tax is due in the quarter the materials are delivered into Iowa. Nonresident contractors should report use tax on a consumers use tax return. Consumer use tax returns for nonresident contractors must be obtained directly from the department of revenue unless the contractor is registered with the department.